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Sixty-sixth session
Item 88 (b) of the preliminary list*
Reduction of military budgets: objective information on military matters, including transparency of military expenditures

Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures

Note by the Secretary-General

Corrigendum

Annex II, explanatory notes

Replace the notes with the attached text.

* A/66/50.

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Please recycle

Explanatory notes

[a] Military expenditures refer to all financial resources that a State spends on the uses and functions of its military forces. Information on military expenditures represents an actual outlay in current prices and domestic currency.

[b] Member States are invited to consider explaining or clarifying, as appropriate, the figures provided in the reporting forms (e.g., on military expenditures as share of gross domestic product, major changes from previous reports, special circumstances). An "Explanatory remarks" field is added at the end of the matrix. Explanatory notes can also be provided as a separate document attached to the matrix.

[c] Member States are invited to consider providing, as appropriate, additional factual and documentary information (e.g., lists and Web links of major publicly available documents and reference material reflecting their defence policy, military strategies and doctrines, "White Books"). The "additional information" and documents, if any, can be annexed to the national report.

[d] Any State's military forces not included in columns 1-4 and other armed forces of that State which, due to their structure, equipment or mission, are able to conduct military operations.

[e] Should include both missions mandated and led by the United Nations and other missions mandated by the United Nations.

[f] Engagement of a State's military troops and equipment in activities to aid civilians in the case of natural disaster and other non-military emergency, if they are a part of military spending. As part of these expenditures can be also reported under other "Force groups", additional explanations are encouraged under "Explanatory remarks".

[g] Should include direct payments for current and future services made to personnel as well as other personnel compensation expenditures made by the employer such as taxes, as appropriate, pensions (if they are a part of the military budget) and other contributions.

[h] Should include purchase of food, clothing, petroleum products, training materials (excluding ordnance and ammunition) and medical supplies.

[i] Should include both contract services and purchases of parts, tools and materials for the repair and maintenance of military equipment and facilities, including warehouses and depots.

[j] Should include expenditures for various kinds of purchased services such as travel expenses, postal charges, printing expenses and other expenses, as well as civil and private contractors.

[k] Should include substantial investments in the procurement of arms and military equipment and construction and substantial modernization of military facilities that increase combat capabilities, improve quality and modify performance.

[l] Should include total expenditures for other military forces, central support administration and command, military cooperation, aid to civilians and undistributed spending.